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Atty Docket: 742158-9

### IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:  Takahiro KUME et al.  Serial No. 10/798,305		Confirmation No.: 5795	CENTRAL FAX CENTER		
		Group Art Unit: 3723			
		Examiner: Victor S. Chang	NOV 2 8 2005		
Filed: March 12, 2004	)				
For: POLISHING SHEET AND MANUFACTURING METHOD OF ELASTIC PLASTIC FOAM SHEET		DATED: November 28, 2005			

## RESPONSE TO RESTRICTION REQUIREMENT

#### MAIL STOP AMENDMENT

Commissioner for Patents P. O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

In response to the Restriction Requirement mailed October 28, 2005. Applicants herewith elect the claims of Group I (claims 1-14) drawn to a polishing sheet.

This election is done without traverse. Applicants reserve the right to file a divisional application on the claims of Group II (claims 15-20) drawn to a method of manufacturing a polishing sheet by coating and coagulating polyurethane emulsion.

The Commissioner is hereby authorized to charge any fees connected with this filing which may be required now, or credit any overpayment to Deposit Account No. 19-2380.

Respectfully submitted,

By:

Thomas W. Cole

Registration No. 28,290

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Linda Swink

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